

city bus, because he believed that "separate, but equal" was inherently unequal;

Whereas Johnson upheld the constitutionality of federal laws granting African-Americans the right to vote in Alabama elections, because he believed in the concept of "one man, one vote";

Whereas despite tremendous pressure from Governor George Wallace, Judge Johnson allowed the voting rights march from Selma to Montgomery to proceed, thus stirring the national conscience to enact the Voting Rights Act of 1965;

Whereas today, around a courthouse that bears Frank Johnson's name in Montgomery, Alabama there are integrated schools, buses and lunch counters, and representative democracy flourishes in Alabama with African-American state, county, and municipal officials who won their offices in fair elections with the votes of African-American and white citizens;

Whereas in part because of Judge Johnson's upholding of the law, attitudes that were once intolerant and extreme have dissipated;

Whereas the members of the Senate extend our deepest sympathies to Judge Johnson's family and the host of friends that he had across the country;

Whereas Judge Johnson passed away at his home in Montgomery, Alabama on July 23, 1999;

Whereas the American people will always remember Judge Frank M. Johnson, Jr. for exemplifying unwavering moral courage in the advancement of the wholly American ideal that "all men are created equal" and deserve "equal protection of the laws" and for upholding the law: Now, therefore, be it

*Resolved by the Senate, That—*

(1) The Senate hereby honors the memory of Judge Frank M. Johnson, Jr. for his exemplary service to his country and for his outstanding example of moral courage; and

(2) when the Senate adjourns on this date it shall do so out of respect to the memory of Judge Frank M. Johnson, Jr.

#### SENATE RESOLUTION 166—RELATING TO THE RECENT ELECTIONS IN THE REPUBLIC OF INDONESIA

Mr. THOMAS submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 166

Whereas the Republic of Indonesia is the world's fourth most populous country, has the world's largest Muslim population, and is the second largest country in East Asia;

Whereas Indonesia has played an increasingly important leadership role in maintaining the security and stability of Southeast Asia, especially through its participation in the Association of Southeast Asian Nations (ASEAN);

Whereas in response to the wishes of the people of Indonesia, President Suharto resigned on May 21, 1998, in accordance with Indonesia's constitutional processes;

Whereas the government of his successor, President Bacharuddin J. Habibie, has pursued a transition to genuine democracy, establishing a new governmental structure, and developing a new political order;

Whereas President Habibie signed several bills governing elections, political parties, and the structure of legislative bodies into law on February 1, 1999, and scheduled the first truly democratic national election since 1955;

Whereas on June 7, 1999, elections were held for the Dewan Perwakilan Rakyat (DPR) which, despite some irregularities,

were deemed to be free, fair, and transparent according to international and domestic observers;

Whereas over 100 million people, more than ninety percent of Indonesia's registered voters, participated in the election, demonstrating the Indonesian people's dedication to democracy;

Whereas the ballot counting process has been completed and the unofficial results announced;

Whereas the official results will be announced in the near future, and it is expected by all parties that the official results will mirror the unofficial results; and

Whereas Indonesia's military has indicated that it will abide by the results of the election; Now, therefore, be it

*Resolved, That the Senate:*

(1) congratulates the people of Indonesia on carrying out the first free, fair, and transparent national elections in forty-four years;

(2) supports the aspirations of the Indonesian people in pursuing a transition to genuine democracy;

(3) calls upon all Indonesian leaders, political party members, military personnel, and the general public to respect the outcome of the elections, and to uphold that outcome pending the selection of the new President by the Majelis Permusyawaratan Rakyat (MPR) later this year;

(4) calls for the convening of the MPR and the selection of the next President as soon as practicable under Indonesian law in order to reduce the impact of continued uncertainty on the country's political stability and to enhance the prospects for the country's economic recovery;

(5) calls upon the present ruling Golkar party to work closely with any successor government in assuring a smooth transition to a new government; and

(6) urges the present government, and any new government, to continue to work to ensure a stable and secure environment in East Timor by:

(A) assisting in disarming and disbanding any militias on the island;

(B) granting full access to East Timor to groups such as the United Nations, international humanitarian organizations, human rights monitors, and similar nongovernmental organizations;

(C) upholding its commitment to cooperate fully with the United Nations Assistance Mission for East Timor (UNAMET).

#### SENATE RESOLUTION 167—COMMENDING THE GEORGES BANK REVIEW PANEL ON THE RECENT REPORT RECOMMENDING EXTENSION OF THE MORATORIUM ON OIL AND GAS EXPLORATION ON GEORGES BANK, COMMENDING GOVERNMENT BANK, AND URGING THE GOVERNMENT OF CANADA TO ADOPT A LONGER-TERM MORATORIUM

Ms. COLLINS submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 167

Whereas the unusual underwater topography and tidal activity of Georges Bank create an almost self-contained ecosystem, unique within the ocean that surrounds it;

Whereas Georges Bank is one of the most productive fisheries in the world;

Whereas people of both Canada and the United States harvest cod, haddock, yellowtail flounder, scallops, lobsters, swordfish, and herring from Georges Bank;

Whereas significant economic sacrifices have been made by fishermen from both Canada and the United States to work toward sustainable and healthy fish stocks;

Whereas hundreds of small communities in New England and the maritime provinces of Canada depend on fish from Georges Bank for economic support and their maritime-based way of life;

Whereas an oil spill on Georges Bank would have catastrophic effects on the Georges Bank ecosystem and the economies of the coastal communities of New England and the maritime provinces of Canada;

Whereas Georges Bank experiences some of the most severe weather in the world, and the frequent storms, strong currents, and high winds would cripple any post-spill cleanup effort;

Whereas many scientists, fishermen, and other persons concerned with and knowledgeable about the unique ecosystem of Georges Bank have urged the Government of Canada to extend the moratorium on oil and gas activity;

Whereas the Georges Bank Review Panel issued a report recommending an extension of the moratorium on oil and gas activity; and

Whereas the Government of the United States has established a moratorium on oil and gas activity in Georges Bank until the year 2012: Now, therefore, be it

*Resolved, That the Senate—*

(1) commends the Georges Bank Review Panel on the recent report recommending extension of the moratorium on oil and gas exploration on Georges Bank;

(2) commends the Government of Canada for extending the moratorium on oil and gas activity on Georges Bank through 1999; and

(3) urges the Government of Canada to extend the moratorium until the year 2012.

Ms. COLLINS. Mr. President, I rise today to submit a resolution commending the Georges Bank review panel on the recent extension of the moratorium on oil and gas exploration on Georges Bank and urging our Canadian neighbors to adopt a longer-term moratorium that would match that adopted by the United States.

Georges Bank is a large shallow bank on the Outer Continental Shelf of the eastern North American continent. Georges Bank, which separates the Gulf of Maine from the open Atlantic Ocean, is traditionally known as one of the most productive fishing grounds in the world. Fishing vessels from New England and Canada catch cod, haddock, yellowtail flounder, scallops, lobsters, swordfish, herring, and bluefin tuna in its waters. Literally hundreds of communities depend upon fish from Georges Bank for their way of life and livelihood.

In 1984, the United States-Canadian boundary dispute involving ownership of Georges Bank was resolved by the International Court of Justice at The Hague. The Court declared the north-eastern portion of the bank as under Canadian jurisdiction and the southwestern portion as under the jurisdiction of the United States. Since that decision, both the United States and Canada have maintained a moratorium on oil and gas exploration on Georges Bank.

In 1998, the United States extended its moratorium until the year 2012.

In 1988, with the adoption of the Canada-Nova Scotia Accord Acts, Canada placed a moratorium on petroleum activities on Georges Bank until January 1, 2000. In preparation for the expiration of that moratorium, a three-person review panel held an extensive public comment period, commissioned studies, and thoroughly explored the pros and cons of allowing oil and gas activity on the Canadian portion of Georges Bank. Last month, at the conclusion of its review, the panel recommended that the moratorium on petroleum activities on Georges Bank be continued, but it did not specify a date.

I certainly respect the fact that Canada is entitled to make its own mineral management decisions. Nevertheless, given the joint jurisdiction that the United States and Canada have over Georges Bank, I believe it is appropriate for this body to convey its concern and support for the unique ecosystem and fisheries of Georges Bank. An accident involving a petroleum spill on either side of the line could have a devastating impact on fisheries well up and down the coast from Nova Scotia and New Brunswick to the coast of New England.

The severe weather in and the vast expanse of Georges Bank far from shore would greatly complicate any effort to clean up any spill that could occur. Indeed, even if a spill never occurred, the lubricants used in drilling could well have a toxic impact on Georges Bank's delicate fisheries.

Fishermen from Canada and the United States are subject to strict regulations governing fishing on Georges Bank. These regulations are designed to allow fish stocks to recover after years of overfishing. They have involved considerable sacrifices for the fishermen who depend on Georges Bank to make a living. But the sacrifices are paying off, and the fish stocks are recovering. It would be a shame to set back or to reverse completely those hard-won recovery efforts with even the risk of a major oil spill.

The resolution I am submitting today encourages the Government of Canada to accept the recommendations of its review panel. It also goes further by asking our neighbor to the north to extend its drilling moratorium until the year 2012 to match the American moratorium. In that way, both Canadians and Americans may be assured that Georges Bank will remain in its traditional uses.

#### AMENDMENTS SUBMITTED

#### TAXPAYER REFUND ACT OF 1999

#### ABRAHAM (AND OTHERS) AMENDMENT NO. 1354

(Ordered to lie on the table.)

Mr. ABRAHAM (for himself, Mr. FITZGERALD, Mr. MOYNIHAN, and Mr. SCHUMER) submitted an amendment in-

tended to be proposed by them to the bill (S. 1429) to provide for reconciliation pursuant to section 104 of the concurrent resolution on the budget for fiscal year 2000; as follows:

At the end of title XI, insert the following:

#### SEC. —. NO FEDERAL INCOME TAX ON AMOUNTS RECEIVED BY HOLOCAUST VICTIMS OR THEIR HEIRS.

(a) IN GENERAL.—For purposes of the Internal Revenue Code of 1986, gross income shall not include any amount received by an individual (or any heir of the individual)—

(1) from the Swiss Humanitarian Fund established by the Government of Switzerland or from any similar fund established by any foreign country, or

(2) as a result of the settlement of the action entitled "In re Holocaust Victims' Asset Litigation", (E.D. NY), C.A. No. 96-4849, or as a result of any similar action.

(b) EFFECTIVE DATE.—This section shall apply to any amount received before, on, or after the date of the enactment of this Act.

#### ABRAHAM AMENDMENT NO. 1355

(Ordered to lie on the table.)

Mr. ABRAHAM submitted an amendment intended to be proposed by him to the bill, S. 1429, supra; as follows:

At the appropriate place, insert the following:

#### SEC. —. TAX EXEMPT TREATMENT OF CERTAIN BONDS ISSUED IN CONNECTION WITH DELINQUENT REAL PROPERTY TAXES.

(a) IN GENERAL.—Section 148 of the Internal Revenue Code of 1986 is amended by redesignating subsection (i) as subsection (j) and by inserting after subsection (h) the following new subsection:

"(i) SPECIAL RULE FOR DELINQUENT TAX BONDS.—

"(1) IN GENERAL.—For purposes of this section, a bond which meets the requirements of paragraph (2) shall not be treated as an arbitrage bond.

"(2) DELINQUENT TAX BOND REQUIREMENTS.—A bond meets the requirements of this paragraph if—

"(A) the bond is issued primarily to facilitate the collection or receipt of delinquent real property taxes,

"(B) all sale proceeds of the issue of which the bond is a part (other than sale proceeds, if any, to be used for costs of issuance and the establishment of a reasonably required reserve or replacement fund) are transferred, within 30 days after the date of issue of the bond, to governmental units that levy, collect, or receive real property taxes,

"(C)(i) the amount of the sale proceeds so transferred does not exceed the amount of delinquent real property taxes for the year (or the preceding year) certified by such units to the issuer of the bond as uncollected, and

"(ii) such certification is made as of a specific date which occurs during the 5-month period preceding the date of the issuance of the bond,

"(D) the maturity date of the bond is not later than 3 months after the date of the issue,

"(E) the last maturity date of the issue of which the bond is a part (including the last maturity date of any bonds issued to refund that issue or to refund other bonds issued to refund that issue) is not later than 26 months after the date of issuance of the original bond, and

"(F) all delinquent real property taxes (and interest, fees, and penalties attributable to such taxes) received by such governmental units after the specific date referred to in

subparagraph (C) and before any maturity date of such issue are used, within 3 months of receipt, for the payment of principal, interest, or redemption price of the issue of which the bond is a part (to the extent that such taxes, interest, fees, and penalties do not exceed such principal, interest, and redemption price, in the aggregate)."

(b) COORDINATION WITH HEDGE BOND RULES.—Section 149(g)(3) of such Code is amended by adding at the end the following new subparagraph:

"(D) EXCEPTION FOR DELINQUENT TAX BOND.—For purposes of this subsection, the term 'hedge bond' shall not include any bond that meets the requirements of section 148(i)(2)."

(c) COORDINATION WITH POOLED FINANCIAL BOND RULES.—Section 149(f)(4)(B) of such Code is amended—

(1) by striking "or" at the end of clause (i),

(2) by striking the period at the end of clause (ii) and inserting ", or", and

(3) by adding at the end the following new clause:

"(iii) section 148(i) applies to such bond."

(d) COORDINATION WITH PRIVATE ACTIVITY BOND RULES.—Paragraph (2) of section 141(c) of such Code (relating to private activity bond; qualified bond) is amended by striking "or" at the end of subparagraph (A), by striking the period at the end of subparagraph (B) and inserting ", or", and by adding at the end the following new subparagraph:

"(C) is with respect to a bond which meets the requirements of section 148(i)(2) (relating to delinquent tax bonds)."

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to bonds issued after the date of the enactment of this Act. For purposes of the preceding sentence, a bond (or series of bonds) issued to refund a bond shall be treated as being issued on the date of issuance of the refunded bond, if the refunding bond meets the requirements of subclauses (I), (II), and (III) of section 144(a)(12)(A)(ii) of the Internal Revenue Code of 1986.

#### DEPARTMENT OF THE INTERIOR AND RELATED AGENCIES APPROPRIATIONS ACT, 2000

#### LEVIN (AND DEWINE) AMENDMENT NO. 1356

(Ordered to lie on the table.)

Mr. LEVIN (for himself and Mr. DEWINE) submitted an amendment intended to be proposed by them to the bill (H.R. 2466) making appropriations for the Department of the Interior and related agencies for the fiscal year ending September 30, 2000, and for other purposes; as follows:

On page 10, line 23, strike "River:" and insert "River, of which \$400,000 shall be available for grants under the Great Lakes Fish and Wildlife Restoration Program, and of which \$114,280,000 shall be available for general administration:".

#### GORTON AMENDMENT NO. 1357

Mr. GORTON proposed an amendment to the bill, H.R. 2466, supra; as follows:

Strike all after the enacting clause and insert the following:

That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Department of the Interior and related agencies for the fiscal